

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEBRASKA**

CLAYTON C. HEINRICH, Deceased,)	
)	
Plaintiff,)	8:14CV401
)	
V.)	
)	ORDER
UNITED STATES DEPARTMENT OF TREASURY, INTERNAL REVENUE SERVICE,)	
)	
Defendant.)	
)	

Currently pending before the Court is Plaintiff's Objection to Allow Claim and Motion to Remand Case ([filing 10](#)). Prior to ruling on said motion, the Court would like further briefing on the issue of whether a notice of disallowance of claim filed in state court constitutes a "civil action" within the meaning of 28 U.S.C. § 1441.

Accordingly,

IT IS ORDERED that by or before April 27, 2015, each party shall submit a brief addressing the issue set forth above.

DATED April 16, 2015.

BY THE COURT:

**S/ F.A. Gossett
United States Magistrate Judge**